FISCAL NOTE

Requested by Legislative Council 03/23/2005

Amendment to: Engrossed HB 1522

1A. **State fiscal effect:** Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

2003-2005 Biennium 2005-2007 Biennium 2007-2009 Biennium

General Other Funds General Other Funds
Fund Fund Fund

Revenues Expenditures Appropriations

1B. County, city, and school district fiscal effect: Identify the fiscal effect on the appropriate political subdivision.

2003-2005 Biennium

2007-2009 Biennium

School School School School Counties Cities Districts Counties Cities Districts

2. **Narrative:** Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.

Engrossed HB 1522 with Senate Amendments provides for the regulation of the sale and delivery of tobacco products over the Internet and through the mail. All cigarette and tobacco taxes apply to these sales, and the bill authorizes penalties for failure to comply with North Dakota's laws. There is no direct fiscal impact.

- 3. State fiscal effect detail: For information shown under state fiscal effect in 1A, please:
 - A. **Revenues:** Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.
 - B. **Expenditures:** Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.
 - C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.

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Phone Number: 328-3402 Date Prepared: 03/24/2005